

2019

RECEIVED

SEP 13 2018

MARION COUNTY CLERK
MARION, KS 66861

CERTIFICATE

To the Clerk of Marion County, State of Kansas

We, the undersigned, officers of

City of Lincolnvill, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:			Page No.		
Computation to Determine Limit : 2019			2		
Allocation of MVT, RVT, and 16/20M Veh Tax			3		
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Statement of Lease-Purchases			6		
Fund	K.S.A.				
General	12-101a	7	182,260	46,699	49.389
Debt Service	10-113				
Library	12-1220				
Sewer	13-1018j	8	66,432	9,187	9.716
Special Highway		9	50,105		
Capital Improvement		9	79,017		
Totals		xxxxxx	377,814	✓ 55,886	59.105
Budget Summary		10			
Neighborhood Revitalization					
Tax Lid Limit (from Computation Tab)				55.886	
					County Clerk's Use Only
					Nov 1, 2018 Total Assessed Valuation
					945,534

Tax Lid Limit (from Computation Tab)

Does the City Need to Hold an Election?

Assisted by:

D. Scot Loyd, CPA, CGFM, CFE, CGMA

Michelle Huddle, CPA

Address:

Swindoll, Janzen, Hawk & Loyd, LLC

123 S. Main

McPherson, KS 67460

Email:

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Date Attested: Sept 13, 2018

County Clerk

Governing Body

No assurance is provided.

City of Lincolnvillle, Kansas

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 55,098
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 55,098

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 0
5. Increase in personal property for 2018 :	
5a. Personal property 2018	+ 13,391
5b. Personal property 2017	- 13,646
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2018 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2018 :	+ 295
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	295
11. Total estimated valuation July 1, 2018	945,536
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0003
13. Percentage adjustment increase (12 times 3)	+ \$ 17
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40% ✓
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 771
16. Total Percentage Adjustments	\$ 788

No assurance is provided.

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u>0</u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u>0</u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud:		+	<u>0</u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>0</u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	<u>0</u>
23. Law enforcement expenses - 2019 budget:		+	<u>0</u>
Law enforcement expenses - 2018 budget:		-	<u>0</u>
CPI adjustment	1.40%		<u>0</u>
Increased law enforcement expenses in 2019 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2019 budget:		+	<u>0</u>
Fire protection expenses - 2018 budget:		-	<u>0</u>
CPI adjustment	1.40%		<u>0</u>
Increased fire protection expense in 2019 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2019 budget:		+	<u>0</u>
Emergency medical expenses - 2018 budget:		-	<u>0</u>
CPI adjustment	1.40%		<u>0</u>
Increased emergency medical expenses in 2019 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>

No assurance is provided.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		55,886

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.014	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy (Less Levy for Other Governmental Units) [REDACTED]

Exemption from Election Requirement [REDACTED] #DIV/0!

Other Tests - Lost Valuation Test

Assessed Valuation Loss [REDACTED]

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	771
2019 Mill Rate (Less Mills for other Governmental Units)	[REDACTED]

Loss of Assessed Valuation Multiplied by 2019 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	771

Exemption from Election Requirement [REDACTED] Yes

No assurance is provided.

City of Lincolnville, Kansas

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	46,264	7,382	123	35	275	33
Debt Service						
Library						
Sewer	8,834	1,409	24	7	52	6
TOTAL	55,098	8,791	147	42	327	39

County Treas Motor Vehicle Estimate 8,791

County Treas Recreational Vehicle Estimate 147

County Treas 16/20M Vehicle Estimate 42

County Treas Commercial Vehicle Tax Estimate 327

County Treas Watercraft Tax Estimate 39

Motor Vehicle Factor 0.15955

Recreational Vehicle Factor 0.00267

16/20 Vehicle Factor 0.00076

Commercial Vehicle Factor 0.00593

Watercraft Factor 0.00071

No assurance is provided.

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Sewer	Capital Improvement	8,000	8,000	8,000	KSA 12-825d
	Totals	8,000	8,000	8,000	
	Adjustments*				
	Adjusted Totals	8,000	8,000	8,000	

***Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

No assurance is provided.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Armt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KS Water Pollution Control											
Revolving Loan Fund	8/24/12	9/1/2054	2.30	245,275	210,031	3/1, 9/1	3/1, 9/1	4,770	10,599	4,525	10,844
Total Other					210,031			4,770	10,599	4,525	10,844
Total Indebtedness					210,031			4,770	10,599	4,525	10,844

No assurance is provided.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
None							
				Totals	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Lincolnville, Kansas

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	116,913	136,588	104,757
Receipts:			
Ad Valorem Tax	44,696	46,264	xxxxxxxxxxxxxxxx
Delinquent Tax	1,596	100	100
Motor Vehicle Tax	7,240	7,136	7,382
Recreational Vehicle Tax	117	102	123
16/20M Vehicle Tax	53	45	35
Commercial Vehicle Tax	259	329	275
Watercraft Tax	30	40	33
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	0	31	31
Community Building Rent	850	1,500	1,500
Local Sales Tax	11,599	11,000	11,000
Franchise Tax	11,357	10,000	10,000
Licenses	22	200	200
Connecting Links	108	125	125
In Lieu of Tax (IRB)			
Interest on Idle Funds	241	0	0
Neighborhood Revitalization Rebate	0	-3	0
Miscellaneous	2,686	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	80,854	76,869	30,804
Resources Available:	197,767	213,457	135,561
Expenditures:			
Capital Outlay	0	10,000	80,560
Streets	2,944	27,000	30,000
Parks	7,894	9,000	9,000
General Administration	10,215	13,000	13,000
Street Lights	5,989	6,000	6,000
Insurance	8,548	9,000	9,000
Social Security & Med	1,204	2,000	2,000
Shop Parts & Maintenance	3,273	10,000	10,000
Burn Site	931	1,200	1,200
Celebration	5,318	6,000	6,000
City Hall	4,290	5,500	5,500
Community Bldg	6,209	7,000	7,000
Cash Forward (2019 column)			
Miscellaneous	4,364	3,000	3,000
Does miscellaneous exceed 10% of Total B			
Total Expenditures	61,179	108,700	182,260
Unencumbered Cash Balance Dec 31	136,588	104,757	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	129,459	166,983	182,260
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			182,260
Tax Required			46,699
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			46,699

No assurance is provided.

City of Lincolnville, Kansas

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	37,784	40,720	37,697
Receipts:			
Ad Valorem Tax	8,535	8,834	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	322	50	50
Motor Vehicle Tax	1,469	1,363	1,409
Recreational Vehicle Tax	24	20	24
16/20M Vehicle Tax	11	9	7
Commercial Vehicle Tax	52	63	52
Watercraft Tax	6	8	6
Sewer Fees	16,360	18,000	18,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-1	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	26,779	28,346	19,548
Resources Available:	64,563	69,066	57,245
Expenditures:			
Maintenance	3,147	8,000	8,000
Tfr to Cap Improvement	8,000	8,000	8,000
Loan Payment	12,696	15,369	15,369
Capital outlay			35,063
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	23,843	31,369	66,432
Unencumbered Cash Balance Dec 31	40,720	37,697	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	59,665	63,396	66,432
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			66,432
			Tax Required
			9,187
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			9,187

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			0
			Tax Required
			0
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			0

No assurance is provided.

City of Lincolnville, Kansas

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	34,586	39,705	44,895
Receipts:			
State of Kansas Gas Tax	5,119	5,190	5,210
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	5,119	5,190	5,210
Resources Available:	39,705	44,895	50,105
Expenditures:			
Capital Outlay			50,105
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	50,105
Unencumbered Cash Balance Dec 31	39,705	44,895	0
2017/2018/2019 Budget Authority Amount	39,565	6,946	50,105

Adopted Budget Capital Improvement	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	65,200	68,017	71,017
Receipts:			
Transfer from Sewer Fund	8,000	8,000	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	8,000	8,000	8,000
Resources Available:	73,200	76,017	79,017
Expenditures:			
Sewer Cleaning	4,415	5,000	5,000
Other	768	0	0
Capital outlay	0	0	74,017
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	5,183	5,000	79,017
Unencumbered Cash Balance Dec 31	68,017	71,017	0
2017/2018/2019 Budget Authority Amount	70,256	76,200	79,017

No assurance is provided.

2019

NOTICE OF BUDGET HEARING

The governing body of
City of Lincolnvile, Kansas

will meet on August 6, 2018 at 6:45 PM at City Hall, Lincolnvile, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 218 W. Main, Lincolnvile, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	61,179	50.912	108,700	50.912	182,260	46,699	49.389
Debt Service							
Library							
Sewer	23,843	9.722	31,369	9.722	66,432	9,187	9.716
Special Highway					50,105		
Capital Improvement	5,183		5,000		79,017		
Totals	90,205	60.634	145,069	60.634	377,814	55,886	59.105
Less: Transfers	8,000		8,000		8,000		
Net Expenditure	82,205		137,069		369,814		
Total Tax Levied	56,661		55,098		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	934,484		908,709		945,536		

Outstanding Indebtedness,
January 1,

	2016
G.O. Bonds	0
Revenue Bonds	0
Other	230,515
Lease Purchase Principal	0
Total	230,515

	2017
G.O. Bonds	0
Revenue Bonds	0
Other	220,390
Lease Purchase Principal	0
Total	220,390

	2018
G.O. Bonds	0
Revenue Bonds	0
Other	210,031
Lease Purchase Principal	0
Total	210,031

*Tax rates are expressed in mills

Sabrina Albrecht

City Official Title: City Clerk

No assurance is provided.

Page No.

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SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 12, 2018, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Melvin Honeyfield, being first duly sworn, deposes and says:

That he is the production manager of the Marion County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Marion in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 18th day of July, 2018.

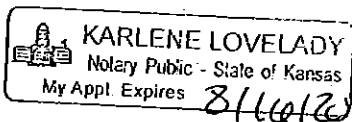


Subscribed and sworn to before me this
18th day of July, 2018



Notary Public, Marion County, Kansas
My appointment expires the
16 day of Aug, 2020
(Seal)

PUBLICATION FEE:
\$252.00 plus \$5.00 for affidavit(s)



RECEIVED
SEP 13 2018
MARION COUNTY CLERK
MARION, KS 66861

First published July 18, 2018, in the Marion County Record, Marion, Kansas (1 time)

NOTICE OF BUDGET HEARING

The governing body of

City of Lincolnville, Kansas

will meet on August 6, 2018 at 6:45 PM at City Hall, Lincolnville, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 218 W. Main, Lincolnville, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018

Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual for 2017		Current year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	61,179	50.912	108,700	50.912	182,260	46,699	49.389
Sewer	23,843	9.722	31,369	9.722	66,432	9,187	9.716
Special Highway					50,105		
Capital Improvement	5,183		5,000		79,017		
Totals	90,205	60.634	145,069	60.634	377,814	55,886	59.105
Less Transfers	8,000		8,000		8,000		
Net Expenditure	82,205		137,069		369,814		
Total Tax Levied	56,661		55,098				
Assessed Valuation	934,484		908,709		945,536		

Outstanding Indebtedness, January 1,

	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	230,515	220,390	210,031
Lease Purchase Principal	0	0	0
Total	230,515	220,390	210,031

*Tax rates are expressed in mills

Sabrina Albrecht,
City Official Title: City Clerk

M-43-3060